



DEPARTMENT OF COMMERCE

International Trade Administration

[C-122-858]

Certain Softwood Lumber Products from Canada: Final Results of the Countervailing Duty Administrative Review, 2019

AGENCY: Enforcement and Compliance, International Trade Administration, Department of Commerce.

SUMMARY: The Department of Commerce (Commerce) determines that producers and exporters of certain softwood lumber products (softwood lumber) from Canada received countervailable subsidies during the period of review, January 1, 2019, through December 31, 2019.

DATES: Applicable [Insert date of publication in the *Federal Register*].

FOR FURTHER INFORMATION CONTACT: Jonathan Hall-Eastman (Canfor), John Hoffner (JDIL), Kristen Johnson/Samuel Brummitt (Resolute), and Laura Griffith (West Fraser),

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SUPPLEMENTARY INFORMATION:

Background

Commerce published the preliminary results of this countervailing duty (CVD) administrative review of softwood lumber from Canada on May 27, 2021, and invited interested parties to comment.¹ For a summary of the events that occurred since the *Preliminary Results*

¹ See *Certain Softwood Lumber Products from Canada: Preliminary Results and Partial Rescission of the Countervailing Duty Administrative Review; 2019*, 86 FR 28556 (May 27, 2021) (*Preliminary Results*).

and a full discussion of the issues raised by parties for the final results, *see* the Issues and Decision Memorandum.²

Scope of the Order³

The product covered by the *Order* is certain softwood lumber products from Canada. For a complete description of the scope of the *Order*, *see* the Issues and Decision Memorandum.

Analysis of Subsidy Programs and Comments Received

Commerce conducted this CVD administrative review in accordance with section 751(a)(1)(A) of the Tariff Act of 1930, as amended (the Act). The subsidy programs under review, and the issues raised in case and rebuttal briefs submitted by the interested parties, are discussed in the Issues and Decision Memorandum. A list of the issues that the parties raised, and to which we responded in the Issues and Decision Memorandum, is attached to this notice at Appendix I. Based on our analysis of the comments received from the interested parties, we made changes to the subsidy rates calculated for certain respondents. For a discussion of these changes, *see* the Issues and Decision Memorandum.

Rate for Non-Selected Companies Under Review

Because the rates calculated for the companies selected for individual review are above *de minimis* and not based entirely on facts available, we applied a subsidy rate based on a weighted average of the subsidy rates calculated for the reviewed companies using sales data submitted by those companies to calculate a rate for the companies not selected for review. This is consistent with the methodology that we would use in an investigation to establish the all-

² *See* Memorandum, “Issues and Decision Memorandum for the Final Results of the Administrative Review of the Countervailing Duty Order on Certain Softwood Lumber Products from Canada; 2019,” dated concurrently with, and hereby adopted by, this notice (Issues and Decision Memorandum). The Issues and Decision Memorandum is a public document and is on file electronically via Enforcement and Compliance’s Antidumping and Countervailing Duty Centralized Electronic Service System (ACCESS). ACCESS is available to registered users at <https://access.trade.gov>. In addition, members of the public may access the IDM at <https://access.trade.gov/public/FRNoticesListLayout.aspx>.

³ *See Certain Softwood Lumber Products from Canada: Amended Final Affirmative Countervailing Duty Determination and Countervailing Duty Order*, 83 FR 347 (January 3, 2018) (*Order*).

others rate, pursuant to section 705(c)(5)(A) of the Act. A list of all non-selected companies is included in Appendix II.

For further information on the calculation of the non-selected rate, *see* “Final *Ad Valorem* Rate for Non-Selected Companies under Review” in the Issues and Decision Memorandum.

Final Results of Administrative Review

In accordance with section 751(a)(1)(A) and of the Act and 19 CFR 351.221(b)(5), we determine that the following total estimated countervailable subsidy rates exist for 2019:

Companies	Subsidy Rate 2019 <i>ad valorem</i>
Canfor Corporation and its cross-owned affiliates ⁴	2.42 percent
J.D. Irving, Limited and its cross-owned affiliates ⁵	3.41 percent
Resolute FP Canada Inc. and its cross-owned affiliates ⁶	18.07 percent
West Fraser Mills Ltd. and its cross-owned affiliates ⁷	5.06 percent
Non-Selected Companies	6.31 percent

Disclosure

Commerce intends to disclose the calculations performed for these final results of review within five days of the date of publication of this notice in the *Federal Register*, in accordance with 19 CFR 351.244(b).

Assessment Rates

⁴ Commerce finds the following companies to be cross-owned with Canfor Corporation: Canadian Forest Products, Ltd. and Canfor Wood Products Marketing, Ltd.

⁵ Commerce finds the following companies to be cross-owned with J.D. Irving, Limited: Miramichi Timber Holdings Limited, The New Brunswick Railway Company, Rothesay Paper Holdings Ltd., and St. George Pulp & Paper Limited.

⁶ Commerce finds the following companies to be cross-owned with Resolute: Resolute Growth Canada Inc., Produits Forestiers Maurice S.E.C., and Resolute Forest Products Inc.

⁷ Commerce finds the following companies to be cross-owned with West Fraser: West Fraser Timber Co., Ltd., Blue Ridge Lumber Inc., Sunpine Inc., Sundre Forest Products Inc., Manning Forest Products, and West Fraser Alberta Holdings.

Pursuant to section 751(a)(2)(C) of the Act and 19 CFR 351.212(b)(2), Commerce will determine, and U.S. Customs and Border Protection (CBP) shall assess, countervailing duties on all appropriate entries of subject merchandise covered by this review.

Commerce intends to issue assessment instructions to CBP no earlier than 41 days after the date of publication of the final results of this review in the *Federal Register*, in accordance with 19 CFR 356.8(a).

Cash Deposit Requirements

In accordance with section 751(a)(2)(C) of the Act, Commerce intends to instruct CBP to collect cash deposits of estimated countervailing duties in the amounts shown for the companies subject to this review. For all non-reviewed companies, we will instruct CBP to continue to collect cash deposits of estimated countervailing duties at the most recent company-specific or all-others rate applicable to the company, as appropriate. These cash deposits, when imposed, shall remain in effect until further notice.

Administrative Protective Order (APO)

This notice also serves as a final reminder to parties subject to APO of their responsibility concerning the return or destruction of proprietary information disclosed under APO in accordance with 19 CFR 351.305(a)(3). Timely written notification of the return or destruction of APO materials or conversion to judicial protective order is hereby requested. Failure to comply with the regulations and the terms of an APO is a sanctionable violation.

Notification to Interested Parties

Commerce is issuing and publishing these final results of administrative review in accordance with sections 751(a)(1) and 777(i)(1) of the Act, and 19 CFR 351.213(d)(4) and 351.221(b)(5).

Dated: November 23, 2021.

Ryan Majerus,
Deputy Assistant Secretary
for Policy and Negotiations,
performing the non-exclusive functions and duties of the

Assistant Secretary for Enforcement and Compliance.

Appendix I

List of Topics Discussed in the Issues and Decision Memorandum

- I. Summary
- II. List of Issues
- III. Case History
- IV. Period of Review
- V. Scope of the Order
- VI. Subsidies Valuation
- VII. Analysis of Programs
- VIII. Final *Ad Valorem* Rate for Non-Selected Companies Under Review
- IX. Analysis of Comments
 - Comment 1: Whether Commerce Should Have Used a Sampling Methodology to Select Respondents for This Review
 - Comment 2: Whether Commerce Properly Required Respondents to Report “Other Assistance”
 - Comment 3: Whether Electricity Is a Good or a Service
 - Comment 4: Whether Electricity Curtailment Programs Are Countervailable
 - Comment 5: Whether Ontario and Québec Agreements with Consumers to Reduce GHG Are Grants
 - Comment 6: Whether Commerce Should Include Fontaine and Mobilier Rustique in the Final Customs Instructions
 - Comment 7: Whether Various Grant Programs Are Government Purchases of Services
 - Comment 8: Whether Stumpage Is an Untied Subsidy
 - Comment 9: Whether to Compare Government Transaction-Specific Prices to an Average Benchmark Price
 - Comment 10: Whether Commerce Should Calculate Negative Benefits in the Stumpage for LTAR Program
 - Comment 11: Whether the Alberta Stumpage Market Is Distorted
 - Comment 12: Whether There Is a Useable Tier-One Benchmark in British Columbia
 - Comment 13: Whether There Is a Useable Tier-One Benchmark in British Columbia
 - Comment 14: Whether the Private Stumpage Market in New Brunswick is Distorted and Should be Used as a Tier-One Benchmark
 - Comment 15: Whether Ontario’s Crown Stumpage Market Is Distorted
 - Comment 16: Whether Ontario’s Stumpage Prices Distort the Log Market
 - Comment 17: Whether the Ontario Standing Timber Market Is Distorted and Whether the MNP Ontario Survey Prices May Serve as an Appropriate Tier One Benchmark
 - Comment 18: Whether Commerce Should Revise Resolute’s Stumpage Benefit Calculation Regarding Corrected Transactions
 - Comment 19: Whether Québec’s Stumpage Market Is Distorted
 - Comment 20: Whether Québec’s Auction Prices are an Appropriate Tier-One Benchmark to Measure Whether the GOO sold Crown-Origin Standing Timber for LTAR
 - Comment 21: Whether Commerce Should Use F2M Pricing Data for a U.S. PNW Log Benchmark
 - Comment 22: Whether Commerce Should Continue to Use a Beetle-Killed Benchmark Price for the Final Results
 - Comment 23: Whether Commerce’s Selection of a Log Volume Conversion Factor Was Appropriate

- Comment 24: Whether Commerce Should Adjust for Tenure Security in British Columbia
- Comment 25: Whether Commerce Should Adjust the BC Log Benchmark Price for Scaling and G&A Costs
- Comment 26: Whether to Account for BC's "Stand-as-a-whole" Stumpage Pricing
- Comment 27: Whether the 2017-2018 Private Stumpage Survey Is Sufficiently Contemporaneous for Use as a Tier-One Benchmark
- Comment 28: Whether Nova Scotia Is Comparable to Québec, Ontario, and Alberta in Terms of Haulage Costs and Whether to Otherwise Adjust the Nova Scotia Benchmark to Account for Such Differences
- Comment 29: Whether to Revise the Conversion Factor Used in Calculation of the Nova Scotia Benchmark
- Comment 30: Whether Commerce Should Adjust the Method Used to Index the Nova Scotia Benchmark
- Comment 31: Whether to Adjust the Nova Scotia Benchmark to Account for Fire-Killed Timber Harvested in Alberta
- Comment 32: Whether to Adjust the Nova Scotia Benchmark to Account for Beetle-Killed-Timber Harvested in Alberta
- Comment 33: Whether to Adjust the Nova Scotia Benchmark to Account for Beetle Killed-Timber Harvested in Québec
- Comment 34: Whether Commerce Should Adjust the Nova Scotia Benchmark to Account for Log Product Characteristics
- Comment 35: Whether SPF Tree Species in Nova Scotia Are Comparable to SPF Tree Species in Québec, Ontario, and Alberta
- Comment 36: Whether to Adjust the Nova Scotia Benchmark to Account for Species Differences
- Comment 37: Whether Log Pricing Differences Between Nova Scotia and New Brunswick Require an Adjustment to the Nova Scotia Benchmark Utilized in JDIL's Stumpage Benefit Analysis
- Comment 38: Whether Commerce Should Adjust the Nova Scotia Benchmark for Regional Price Disparities Within Nova Scotia
- Comment 39: Whether Private Standing Timber Prices in Nova Scotia Are Available in the Provinces at Issue
- Comment 40: Whether the Tree Size in Nova Scotia, as Measured by Diameter, Is Comparable to Tree Size in Québec, Ontario, and Alberta
- Comment 41: Whether Nova Scotia's Forest Is Comparable to the Forests of New Brunswick, Québec, Ontario, and Alberta
- Comment 42: Whether Pulpmill Consumption of Standing Timber in Nova Scotia Creates Unique Market Conditions that Are Not Comparable to Market Conditions in Québec, Ontario, and Alberta
- Comment 43: Whether There Is a Fragmented and Shrinking Market for Private Timber in Nova Scotia That Has Caused Standing Timber Prices to Increase
- Comment 44: Reliability of Nova Scotia Private-Origin Standing Timber Benchmark
- Comment 45: Whether Commerce Should Publicly Disclose the Anonymized Data that Comprise the 2017-2018 Private Market Survey and the Price Index Used to Calculate the Nova Scotia Benchmark
- Comment 46: Whether Commerce Should Make Adjustments to Stumpage Rates Paid by the Respondents to Account for "Total Remuneration" in Alberta, New Brunswick, Ontario, and Québec
- Comment 47: Whether Commerce Should Find Restrictions on Log Exports in Alberta, New Brunswick, Ontario, and Québec to Be Countervailable Subsidies
- Comment 48: Whether the LER in British Columbia Results in a Financial Contribution

Comment 49: Whether Log Export Restraints Have an Impact in British Columbia
Comment 50: Whether Commerce Correctly Calculated a Benefit for BC Hydro EPAs
Comment 51: Whether Benefits Under the BC Hydro EPA Program Are Tied to Electricity Production and Not Lumber Products
Comment 52: Whether Resolute's Ontario and Québec Electricity PPAs Are Tied to Non-Subject Merchandise
Comment 53: Whether Commerce's Specificity and Benchmark Analyses Were Inconsistent for Ontario's and Québec's Electricity PPA Programs
Comment 54: Whether Commerce Applied the Correct Benchmark to Calculate the Benefit Under IESO's CHP III Program
Comment 55: Whether IESO's CHP III Program Is Specific
Comment 56: Whether Commerce Applied the Correct Benchmark to Calculate the Benefit Under Hydro-Québec's PAE 2011-01 Program
Comment 57: Whether Hydro-Québec's PAE 2011-01 Program Is Specific
Comment 58: Whether the Payments Made from AESO to West Fraser for Load Shedding Constitute a Financial Contribution
Comment 59: Whether the AESO Load Shedding Program Is a Grant
Comment 60: Whether the Benefit for Load Shedding Payments to West Fraser Should Be Adjusted for West Fraser's Costs Incurred
Comment 61: Whether the Canada-Alberta Job Grant Is Regionally Specific
Comment 62: Whether the CES Program Is Specific
Comment 63: Whether the BC Hydro PowerSmart Incentives Subprogram Is Specific
Comment 64: Whether the Purchase of Carbon Offsets from Canfor Is Countervailable
Comment 65: Whether Payments Made to West Fraser for Cruising and Block Layout Are Countervailable
Comment 66: Whether Commerce Should Continue to Find the Silviculture and License Management Programs Countervailable
Comment 67: Whether Commerce Should Find LIREPP Countervailable
Comment 68: Whether Disaster Relief Provided to JDIL to Repair Roads Is Countervailable
Comment 69: Whether the DTI Settlement with JDIL Was Countervailable
Comment 70: Whether the OFRFP Is Countervailable
Comment 71: Whether the TargetGHG Program Is Specific
Comment 72: Whether the TargetGHG Is Tied to Non-Subject Merchandise
Comment 73: Whether the IESO Retrofit Program Is Specific
Comment 74: Whether the IESO IEI Is Specific
Comment 75: Whether the IESO Demand Response Is Countervailable
Comment 76: Whether the PCIP Is Countervailable
Comment 77: Whether the Paix des Braves Is Countervailable
Comment 78: Whether the Côte-Nord Wood Residue Program Is Countervailable
Comment 79: Whether Québec's Investment Program in Public Forests Affected by Natural or Anthropogenic Disturbances Is Countervailable
Comment 80: Whether Québec's MCRP Is Countervailable
Comment 81: Whether Road Clearing Contracts with Hydro-Québec Are Countervailable
Comment 82: Whether the PAMVFP Is Countervailable
Comment 83: Whether the Formabois/FDRCMO Is Countervailable
Comment 84: Whether the MFOR Is *De Facto* Specific
Comment 85: Whether the MFOR Is a Non-Recurring Subsidy
Comment 86: Whether the PIB Is Countervailable
Comment 87: Whether the SOPFEU/SOPFIM Is Countervailable
Comment 88: Whether Hydro-Québec's IRR Program Is Countervailable

- Comment 89: Whether Hydro-Québec's ISEE Program Is Countervailable
- Comment 90: Whether Hydro-Québec's EDL Is Countervailable
- Comment 91: Whether Hydro-Québec's Special L Rate Is Tied to Pulp and Paper
- Comment 92: Whether Hydro-Québec's Special L Rate Confers a Benefit
- Comment 93: Whether Hydro-Québec's IEO Is Countervailable
- Comment 94: Whether the Federal and Provincial SR&ED Tax Credits Are Specific
- Comment 95: Whether Class 43.2 Assets Are Tied to Non-Subject Merchandise
- Comment 96: Whether the Class 43.2 Assets Program Is *De Facto* Specific
- Comment 97: Whether the ACCA for Class 29 and Class 53 Assets Program Is Specific
- Comment 98: Whether Commerce Was Correct to Treat the Both the ACCA and Class 1 Additional CCA as Individual Programs
- Comment 99: Whether the Class 1 Additional CCA Program Provides a Financial Contribution that Confers a Benefit
- Comment 100: Whether the Class 1 Additional CCA Program Is Specific
- Comment 101: Whether the FLTC and PLTC Are Countervailable
- Comment 102: Whether Alberta's TEFU and British Columbia's Coloured Fuel Program Are Countervailable
- Comment 103: Whether the Benefit Calculation for Tax Savings Under Alberta's TEFU Is Correct
- Comment 104: Whether the EOA Property Tax Is Countervailable
- Comment 105: Whether Tax Savings Under Alberta's Schedule D Are Countervailable
- Comment 106: Whether the IPTC Is Countervailable
- Comment 107: Whether Class 7 Managed Forest Lands Assessment Rates Constitute a Financial Contribution
- Comment 108: Whether the CleanBC Industrial Incentive Program Is Countervailable
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- Comment 109: Whether Commerce Should Find New Brunswick's Property Tax Incentives for Private Forest Producers Program Countervailable
- Comment 110: Whether the Gasoline and Fuel Tax Program Provides a Financial Contribution in the Form of Revenue Forgone or Can Be Found Specific
- Comment 111: Whether Ontario's Tax Credit for Manufacturing and Processing Is *De Jure* Specific
- Comment 112: Whether Québec's Refund of Fuel Tax Paid on Fuel Used for Stationary Purposes Is Specific
- Comment 113: Whether Québec's Research Consortium Tax Credit Is *De Facto* Specific
- Comment 114: Whether Québec's Tax Credit for Investments Relating to Manufacturing and Processing Equipment Is Specific
- Comment 115: Whether Commerce Should Include HST in JDIL's Benefit Calculations
- Comment 116: Whether Sales of By-products in the Stumpage for LTAR Sales Denominator Were in the Proper Currency
- Comment 117: Whether Countervailing Road Credit Reimbursements Imposes a Double Remedy on Resolute
- Comment 118: Whether the Benefits of Certain Tax Credits Received by Resolute Were Extinguished In the AbitibiBowater Bankruptcy
- Comment 119: Whether Commerce Should Reconsider If the GOO Forgave Debt Owed by Resolute
- Comment 120: Whether Payments Made By the GOO to Resolute Based on Gaming the IESO System Constitute a Countervailable Subsidy
- Comment 121: Whether Commerce Should Correct the Benefit Calculation for Certain Non-Stumpage Programs Used by Resolute

Comment 122: Whether Commerce Properly Calculated West Fraser's Benefit Under the
Class 1 CCA and Class 29/53 ACCA

X. Recommendation

Appendix II

Non-Selected Exporters/Producers

1. 1074712 BC Ltd.
2. 258258 B.C. Ltd., dba Pacific Coast Cedar Products
3. 5214875 Manitoba Ltd.
4. 752615 B.C Ltd., Fraserview Remanufacturing Inc., dba Fraserview Cedar Products.
5. 9224–5737 Quebec Inc. (aka A.G. Bois)
6. A.B. Cedar Shingle Inc.
7. Absolute Lumber Products, Ltd.
8. AJ Forest Products Ltd.
9. Alberta Spruce Industries Ltd.
10. Aler Forest Products, Ltd.
11. Alpa Lumber Mills Inc.
12. AM Lumber Brokerage
13. American Pacific Wood Products
14. Anbrook Industries Ltd.
15. Andersen Pacific Forest Products Ltd.
16. Anglo-American Cedar Products, Ltd.
17. Antrim Cedar Corporation
18. Aquila Cedar Products, Ltd.
19. Arbec Lumber Inc.
20. Aspen Planers Ltd.
21. B&L Forest Products Ltd.
22. B.B. Pallets Inc.
23. Babine Forest Products Limited
24. Bakerview Forest Products Inc.
25. Bardobec Inc.
26. BarretteWood Inc.
27. Barrette-Chapais Ltee
28. Benoit & Dionne Produits Forestiers Ltee
29. Best Quality Cedar Products Ltd.
30. Blanchet Multi Concept Inc.
31. Blanchette & Blanchette Inc.
32. Bois Aise de Montreal Inc.
33. Bois Bonsai Inc.
34. Bois Daaquam Inc.
35. Bois D'oeuvre Cedrico Inc. (aka Cedrico Lumber Inc.)
36. Bois et Solutions Marketing SPEC, Inc.
37. Boisaco Inc.
38. Boscus Canada Inc.
39. BPWood Ltd.
40. Bramwood Forest Inc.
41. Brink Forest Products Ltd.
42. Brunswick Valley Lumber Inc.
43. Busque & Laflamme Inc.
44. C&C Wood Products Ltd.
45. Caledonia Forest Products Inc.
46. Campbell River Shake & Shingle Co., Ltd.
47. Canadian American Forest Products Ltd.

48. Canadian Wood Products Inc.
49. Canasia Forest Industries Ltd
50. Canusa cedar inc.
51. Canyon Lumber Company, Ltd.
52. Careau Bois Inc.
53. Carrier & Begin Inc.
54. Carrier Forest Products Ltd.
55. Carrier Lumber Ltd.
56. Cedar Valley Holdings Ltd.
57. Cedarline Industries, Ltd.
58. Central Alberta Pallet Supply
59. Central Cedar Ltd.
60. Central Forest Products Inc.
61. Centurion Lumber, Ltd.
62. Chaleur Sawmills LP
63. Channel-ex Trading Corporation
64. Clair Industrial Development Corp. Ltd.
65. Clermond Hamel Ltee
66. CNH Products Inc.
67. Coast Clear Wood Ltd.
68. Coast Mountain Cedar Products Ltd.
69. Columbia River Shake & Shingle Ltd./Teal Cedar Products Ltd., dba The Teal Jones Group
70. Commonwealth Plywood Co. Ltd.
71. Comox Valley Shakes Ltd./Comox Valley Shakes (2019) Ltd.
72. Conifex Fibre Marketing Inc.
73. Cowichan Lumber Ltd.
74. CS Manufacturing Inc., dba Cedarshed
75. CWP—Industriel Inc.
76. CWP—Montreal Inc.
77. D & D Pallets, Ltd.
78. Dakeryn Industries Ltd.
79. Decker Lake Forest Products Ltd.
80. Delco Forest Products Ltd.
81. Delta Cedar Specialties Ltd.
82. Devon Lumber Co. Ltd.
83. DH Manufacturing Inc.
84. Direct Cedar Supplies Ltd.
85. Doubletree Forest Products Ltd.
86. Downie Timber Ltd.
87. Dunkley Lumber Ltd.
88. EACOM Timber Corporation
89. East Fraser Fiber Co. Ltd.
90. Edgewood Forest Products Inc.
91. ER Probyn Export Ltd.
92. Eric Goguen & Sons Ltd.
93. Falcon Lumber Ltd.
94. Fontaine Inc.
95. Foothills Forest Products Inc.
96. Fornebu Lumber Company Inc.
97. Fraser Specialty Products Ltd.
98. FraserWood Inc.

99. FraserWood Industries Ltd.
100. Furtado Forest Products Ltd.
101. G & R Cedar Ltd.
102. Galloway Lumber Company Ltd.
103. Gilbert Smith Forest Products Ltd.
104. Glandell Enterprises Inc.
105. Goat Lake Forest Products Ltd.
106. Goldband Shake & Shingle Ltd.
107. Golden Ears Shingle Ltd.
108. Goldwood Industries Ltd.
109. Goodfellow Inc.
110. Gorman Bros. Lumber Ltd.
111. Groupe Crete Chertsey Inc.
112. Groupe Crete Division St-Faustin Inc.
113. Groupe Lebel Inc.
114. Groupe Lignarex Inc.
115. H.J. Crabbe & Sons Ltd.
116. Haida Forest Products Ltd.
117. Harry Freeman & Son Ltd.
118. Hornepayne Lumber LP
119. Imperial Cedar Products, Ltd.
120. Imperial Shake Co. Ltd.
121. Independent Building Materials Dist.
122. Interfor Corporation
123. Island Cedar Products Ltd
124. Ivor Forest Products Ltd.
125. J&G Log Works Ltd.
126. J.H. Huscroft Ltd.
127. Jan Woodlands (2001) Inc.
128. Jasco Forest Products Ltd.
129. Jazz Forest Products Ltd.
130. Jhajj Lumber Corporation
131. Kalesnikoff Lumber Co. Ltd.
132. Kan Wood, Ltd.
133. Kebois Ltee/Ltd.
134. Keystone Timber Ltd.
135. Kootenay Innovative Wood Ltd.
136. L'Atelier de Readaptation au Travail de Beauce Inc.
137. Lafontaine Lumber Inc.
138. Langevin Forest Products Inc.
139. Lecours Lumber Co. Limited
140. Ledwidge Lumber Co. Ltd.
141. Leisure Lumber Ltd.
142. Les Bois d'oeuvre Beaudoin Gauthier inc.
143. Les Bois Martek Lumber
144. Les Bois Traites M.G. Inc.
145. Les Chantiers de Chibougamau Ltd.
146. Leslie Forest Products Ltd.
147. Lignum Forest Products LLP
148. Linwood Homes Ltd.
149. Longlac Lumber Inc.
150. Lulumco Inc.

151. Magnum Forest Products, Ltd.
152. Maibec inc.
153. Manitou Forest Products Ltd.
154. Marwood Ltd.
155. Materiaux Blanchet Inc.
156. Matsqui Management and Consulting Services Ltd., dba Canadian Cedar Roofing Depot
157. Metrie Canada Ltd.
158. Mid Valley Lumber Specialties, Ltd.
159. Midway Lumber Mills Ltd.
160. Mill & Timber Products Ltd.
161. Millar Western Forest Products Ltd.
162. Mobilier Rustique (Beauce) Inc.
163. MP Atlantic Wood Ltd.
164. Multicedre ltee
165. Murray Brothers Lumber Company Ltd
166. Nakina Lumber Inc.
167. National Forest Products Ltd.
168. New Future Lumber Ltd.
169. Nicholson and Cates Ltd
170. Norsask Forest Products Limited Partnership
171. North American Forest Products Ltd. (located in Abbotsford, British Columbia)
172. North Enderby Timber Ltd.
173. Oikawa Enterprises Ltd.
174. Olympic Industries, Inc./Olympic Industries Inc-Reman Code/Olympic Industries ULC/Olympic Industries ULC-Reman/Olympic Industries ULC-Reman Code
175. Oregon Canadian Forest Products
176. Pacific Coast Cedar Products, Ltd.
177. Pacific Pallet, Ltd.
178. Pacific Western Wood Works Ltd.
179. Parallel Wood Products Ltd.
180. Pat Power Forest Products Corporation
181. Phoenix Forest Products Inc.
182. Pine Ideas Ltd.
183. Pioneer Pallet & Lumber Ltd.
184. Porcupine Wood Products Ltd.
185. Power Wood Corp.
186. Precision Cedar Products Corp.
187. Prendiville Industries Ltd. (aka, Kenora Forest Products)
188. Produits Forestiers Petit Paris Inc.
189. Produits forestiers Temrex, s.e.c.
190. Produits Matra Inc. and Sechoirs de Beauce Inc.
191. Promobois G.D.S. inc.
192. Quadra Cedar
193. Rayonier A.M. Canada GP
194. Rembos Inc.
195. Rene Bernard Inc.
196. Richard Lutes Cedar Inc.
197. Rielly Industrial Lumber Inc.
198. S & K Cedar Products Ltd.
199. S&R Sawmills Ltd
200. S&W Forest Products Ltd.

201. San Industries Ltd.
202. Sawarne Lumber Co. Ltd.
203. Scierie P.S.E. Inc.
204. Scierie St-Michel inc.
205. Scierie West Brome Inc.
206. Scotsburn Lumber Co. Ltd.
207. Scott Lumber Sales
208. Serpentine Cedar Ltd.
209. Sexton Lumber Co. Ltd.
210. Sigurdson Forest Products Ltd.
211. Silvaris Corporation
212. Silver Creek Premium Products Ltd.
213. Sinclair Group Forest Products Ltd.
214. Skana Forest Products Ltd.
215. Skeena Sawmills Ltd
216. Sound Spars Enterprise Ltd.
217. South Beach Trading Inc.
218. Specialiste de Bardeau de Cedre Inc.
219. Spruceland Millworks Inc.
220. Star Lumber Canada Ltd.
221. Sundher Timber Products Ltd.
222. Surrey Cedar Ltd.
223. T.G. Wood Products, Ltd.
224. Taan Forest LP/Taan Forest Products
225. Taiga Building Products Ltd.
226. Tall Tree Lumber Company
227. Tembec Inc.
228. Temrex Produits Forestiers s.e.c.
229. Terminal Forest Products Ltd.
230. The Wood Source Inc.
231. Tolko Industries Ltd. and Tolko Marketing and Sales Ltd.
232. Trans-Pacific Trading Ltd.
233. Triad Forest Products Ltd.
234. Twin Rivers Paper Co. Inc.
235. Tyee Timber Products Ltd.
236. Universal Lumber Sales Ltd.
237. Usine Sartigan Inc.
238. Vaagen Fibre Canada, ULC
239. Valley Cedar 2 Inc./Valley Cedar 2 ULC
240. Vancouver Island Shingle, Ltd.
241. Vancouver Specialty Cedar Products Ltd.
242. Vanderhoof Specialty Wood Products Ltd.
243. Visscher Lumber Inc
244. W.I. Woodtone Industries Inc.
245. Waldun Forest Product Sales Ltd.
246. Watkins Sawmills Ltd.
247. West Bay Forest Products Ltd.
248. West Wind Hardwood Inc.
249. Western Forest Products Inc.
250. Western Lumber Sales Limited
251. Western Wood Preservers Ltd.
252. Weston Forest Products Inc.

- 253. Westrend Exteriors Inc.
- 254. Weyerhaeuser Co.
- 255. White River Forest Products L.P.
- 256. Winton Homes Ltd.
- 257. Woodline Forest Products Ltd.
- 258. Woodstock Forest Products/Woodstock Forest Products Inc.
- 259. Woodtone Specialties Inc.
- 260. Yarrow Wood Ltd.

[FR Doc. 2021-26152 Filed: 12/1/2021 8:45 am; Publication Date: 12/2/2021]